

**NOTICE TO PROPERTY OWNERS  
CITY AND COUNTY OF HONOLULU  
2007 REAL PROPERTY TAX ASSESSMENTS**

**ASSESSMENTS**

Real property assessments for the City and County of Honolulu for the 2007-2008 tax year have been compiled. A **"Notice of Property Assessment"** will be mailed to property owners by December 15, 2006, showing the classification of their land, the prior year's classification of the land if different from the current classification, the value of the real property, the amount of exemption, if any, and the net taxable value of the real property. Property owners who do not receive a notice should contact the assessor's office.

Property owners may come to the assessor's office to review the assessment on their property; discrepancies noted during this period (December 15, 2006 to January 16, 2007) may be corrected prior to finalizing the assessment list.

**APPEALS**

Any taxpayer or owner who does not agree with the assessment placed on their property may file to the Board of Review or the Tax Appeal Court. Where such an appeal is based upon the ground that the assessed value of the real property for tax purposes is excessive, the valuation claimed by the taxpayer or owner in the appeal shall be admissible in evidence, in any subsequent condemnation action involving the property, as an admission that the fair market value of the real property as of the date of assessment is no more than the value arrived at when the assessed value from which the taxpayer or owner appealed is adjusted to 100 percent fair market value; provided, that such evidence shall not in any way affect the right of the taxpayer or owner to any severance damages to which the taxpayer or owner may be entitled.

Any taxpayer or owner who does not agree with the land classification placed on their property, or if an exemption is not allowed, may file an appeal to the Board of Review or the Tax Appeal Court.

The deadline for filing appeals this year is January 16, 2007. The notice of appeal must be in writing, identify the property tax key and general land class, state the valuation claimed by the taxpayer and the grounds of objection to the assessment, and be validated with an appeal deposit. The appeal deposit for each appeal to the Board of Review is \$25. The cost for each appeal to the Tax Appeal Court under the small claims procedure is \$25. For an appeal to the Tax Appeal Court under the regular procedure, the cost is \$100.

If you have any questions, please call the Real Property Assessment Office at 527-5511, 527-5539, or 692-5541.

MARY PATRICIA WATERHOUSE  
Director of Budget and Fiscal Services  
City and County of Honolulu

Done in conformity with Sec. 8-2.1, ROH.  
More Information at:

<http://www.honolulu.gov/rpa>  
[www.honolulupropertytax.com](http://www.honolulupropertytax.com)